

Year 12 Accounting Course Outline

Accounting is designed for students in the senior phase of learning who have a special interest in business studies and in the management of financial resources. The course is designed not only to provide a foundation in the discipline of accounting, but also to prepare students for further education, training and employment.

The study of accounting enables students to understand the processes involved in generating, recording, classifying, analysing, interpreting and reporting accounting information as a basis for planning, control and effective decision making. Students are provided with opportunities to develop skills in managing financial resources which can be applied at a personal level and in the business environment. They are encouraged to think logically, to apply accounting principles in a consistent and effective manner, and to become independent learners.

The changing processes of accounting practice are recognised, especially with respect to the development and use of new information and communication technologies (ICTs). Students will use information technology to enable them to apply the accounting process in business. Completion of this course should enable students to participate more effectively and responsibly in a changing business environment.

Topics include:

- ES5 - Accounting for Non-Current Assets
- CS4 - Budgeting
- CS4 - Spreadsheeting
- ES8 - Accrual Accounting
- CS3 - Integrated Accounting Package
- ES13 - Personal Financing and Investing
- ES 11 - Cash Flow Statement.

Assessment:

Assessment is summative and accumulative towards exit level of achievement.
There are three criteria:

- Knowledge and practical procedures
- Interpretation and evaluation
- Applied practical processes

Instr No	Area of Study	Assessment Technique	Formative			Summative		
			KPP	IE	APP	KPP	IE	APP
Semester Three								
6	ES5	Supervised written assessment (extended) Practical assessment (S)						
7	CS4	Practical assessment (S)						
8	ES8	Practical assessment (S)						
Semester Four								
9	CS3	Practical assessment (S)						
10	ES13	Extended response (Spoken/multimodal presentation (S)						
11	ES11	Supervised written assessment (S)						